

**Section 20501 is adopted to read:**

§ 20501. "Medically Incapacitated" Defined.

For purposes of Revenue and Taxation Code section 20563, the term "medically incapacitated" means an individual being unable to attend to his or her own personal needs and activities of daily life, including, but not limited to, matters such as their own personal hygiene or nutritional needs.

NOTE: Authority cited: Sections 19503 and 20642, Revenue and Taxation Code.

Reference: Sections 20501 and 20563, Revenue and Taxation Code

**Section 20502 is adopted to read:**

§ 20502. "Substantially Equivalent to Property Taxes" Defined.

For purposes of Revenue and Taxation Code section 20509, subdivision (a), the term "substantially equivalent to property taxes" means payments made in lieu of property taxes, as specified in Revenue and Taxation Code section 20509, subdivision (a), must be at least 80 percent of the amount of property taxes assessed on a property of comparable assessed value without regard to any granted or applicable exemptions or exclusions granted by the property taxing authority.

NOTE: Authority cited: Sections 19503 and 20642, Revenue and Taxation Code.

Reference: Sections 20502 and 20509(a), Revenue and Taxation Code

**Section 20503 is adopted to read:**

§ 20503. Submission of Property Tax Bill.

For purposes of Revenue and Taxation Code section 20561, the following rules shall apply:

(a) In the first year for which a claim for assistance is filed, the claimant that owns a residential dwelling must submit with the claim form a copy of the property tax bill for the residential dwelling for the qualifying year for which the assistance is claimed.

(b) For all subsequent years for which the same owner files a claim for assistance with respect to the same property, no property tax bill need be filed.

(c) In any case where there has been a change of residence, change of ownership after the tax bill referenced under subsection (a) was submitted, or upon written request of the Franchise Tax Board to the claimant that such a bill be submitted for verification purposes, the rules of subsections (a) and (b) of this regulation shall not apply.

(d) The provisions of this regulation shall apply to all claims for assistance filed on or after July 1, 2003, for claims relating to the 2004 claim year."

NOTE: Authority cited: Sections 19503, 20561(c), and 20642 Revenue and Taxation Code.  
Reference: Sections 20503 and 20561(c), Revenue and Taxation Code

**Section 20504 is adopted to read:**

§ 20504. Proof of Disability.

(a) For purposes of Revenue and Taxation Code section 20561, a claimant that claims to be eligible based on being under age 62 and disabled but not blind shall submit with the claim form proof of disability in one of the following forms:

(1) Medicare Card, if receiving Social Security or Supplement Security Income benefits as a disabled person;

(2) Social Security Award Letter (the letter notifying the claimant that they are qualified for Social Security or Supplemental Security Income benefits as a disabled person);

(3) Supplement Security Income payment decision; or

(4) Documentation accepted by a local, state or federal agency to support its determination of disability, as defined in Welfare and Institutions Code section 12050.

NOTE: Authority cited: Sections 19503, 20561(c), and 20642 Revenue and Taxation Code.  
Reference: Sections 20504 and 20561(c), Revenue and Taxation Code

**Section 20505 is adopted to read:**

§ 20505. Opportunity to Cure Deficiency.

If a claimant fails to provide any of the documentation as required by sections 20501 through 20504 with the claim form, the Franchise Tax Board will notify the claimant of the defect and allow the claimant a reasonable opportunity to provide the documentation before the claim is denied.

Note: Authority cited: Sections 19503, 20561(c), and 20642 Revenue and Taxation Code.  
Reference: Sections 20505 and 20561(c), Revenue and Taxation Code.